



## **Quarterly Financial Report**

**2025-2026**

**Office of the Secretary to the Governor General**

**For the quarter ended September 30, 2025**



OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL  
BUREAU DU SECRÉTAIRE DU GOUVERNEUR GÉNÉRAL

## **Quarterly Financial Report for the Quarter ended September 30, 2025**

ISSN: 2818-0879

### **Statement outlining results, risks and significant changes in operations, personnel and program**

#### **A) Introduction**

This quarterly report has been prepared by management as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the [Directive on Accounting Standards, GC 4400 Departmental Quarterly Financial Report](#). This quarterly report should be read in conjunction with the [2025-26 - Main Estimates \(Part I and II\)](#) and previous quarterly financial reports. This quarterly report has not been subject to an external audit or review.

#### Raison d'être of the Office of the Secretary to the Governor General

The Office of the Secretary to the Governor General (Office) provides support and advice to the governor general of Canada in their unique role as the representative of The King in Canada as well as Commander-in-Chief. The Office assists the governor general in carrying out constitutional responsibilities, in representing Canada internationally, and in encouraging excellence and achievement through the administration of the Canadian Honours System and in the granting of armorial bearings.

The Office also supports the governor general in bringing Canadians together. It manages a visitor services program at both of the governor general's official residences and oversees the day-to-day operations of these residences. The Office also provides support to former governors general.

Further information on the mandate, roles, responsibilities and programs of the Office can be found on the following website: [2025-26 - Main Estimates \(Part I and II\)](#).

#### Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Office's spending authorities granted by Parliament and those used by the Office consistent with the Main Estimates for the 2025-26 fiscal year. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.



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The authority of Parliament is required before money can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

The Office uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the Office's *Annual Report*. However, the spending authorities voted by Parliament remain on an expenditure basis.

### **B) Highlights of fiscal quarter and fiscal year to date (YTD) results**

This section highlights the significant items that contributed to the variances in available authorities for use for the fiscal year ending March 31, 2026, and the variances in actual expenditures for the quarter ended September 30, 2025.

#### Statement of Authorities

As reflected in the Statement of Authorities, the Office's total available budgetary authorities have a net decrease of \$3.2 million or 10.8%, when compared to the same quarter in 2024-25. This decrease is mainly attributable to one-time funding received in 2024-25 for national honours to mark the transition of the Crown of Canada (\$3.3 million), offset by an increase in statutory items (\$132,000) for 2025-26.

#### Budgetary Expenditures by Standard Object

The Office's quarterly expenses decreased by \$257,000 or 3.9% compared to the previous fiscal year, while the year-to-date spending decreased by \$22,000 or 0.2% when compared to the previous year. The variance is attributable to an increase in personnel costs, mostly explained by the staffing of previously vacant positions, offset by a decrease in medal orders related to one-time funding received in 2024-25 for national honours to mark the transition of the Crown of Canada. Additional reductions were seen in the acquisition of machinery and equipment, transportation and communication, and rentals. These decreases reflect differences in IT equipment lifecycles, the timing of scheduled events compared to the previous fiscal year, and the renewal of various informatic licenses.

### **C) Risks and Uncertainties**

This Departmental Quarterly Financial Report (QFR) reflects the results of the current fiscal year as per the Main Estimates for which full supply was released on May 27, 2025.

The Office's most significant expenditure remains personnel including employee benefits. It manages its personnel appropriation within approved levels with due diligence while continuing



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to implement an organizational-wide human resources plan. The ongoing objectives of this plan are to effectively align staffing processes with the priorities of the organization and implement strategies for improving operational efficiencies and value for money. The Office continues to look for opportunities to work in collaboration with other Government of Canada organizations to achieve efficiencies to deliver on its business goals. The Office will continue to contribute to the effective management of human resources to the benefit of federal public service departments and agencies, managers, employees and Canadians at large.

### **D) Significant changes in relation to operations, personnel and programs**

#### Significant changes during the quarter ended September 30, 2025

No other significant changes related to operations, personnel and programs having an impact on financial reporting occurred during the reported quarter.

#### Approval by Senior Officials

Original signed by

**Ken MacKillop**  
Secretary to the Governor General

Ottawa, Canada  
November 25, 2025

Original signed by

**Maia Welbourne**  
A/Chief Financial Officer

# Office of the Secretary to the Governor General

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### Statement of Authorities (*unaudited*)

	Fiscal Year 2025-26			Fiscal Year 2024-25		
(in thousands of dollars)	Total available for use for the year ending March 31, 2026	Used during the quarter ended September 30, 2025	Year to date used at quarter-end	Total available for use for the year ending March 31, 2025	Used during the quarter ended September 30, 2024	Year to date used at quarter-end
<b>Vote 1 - Program expenditures</b>	22,914	5,312	10,440	26,286	5,643	10,611
<b>Budgetary statutory authorities</b>						
Contributions to employee benefit plans	2,487	622	1,244	2,398	558	1,115
Annuities payable under the <i>Governor General's Act</i>	1,020	247	494	991	240	481
Salary of the Governor General	375	95	189	361	91	181
<b>Total Budgetary authorities</b>	<b>26,796</b>	<b>6,275</b>	<b>12,366</b>	<b>30,036</b>	<b>6,532</b>	<b>12,388</b>

*Note: Includes only Authorities available for use and granted by Parliament at quarter-end.*

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### Budgetary Expenditures by Standard Object (*unaudited*)

	Fiscal Year 2025-26			Fiscal Year 2024-25		
(in thousands of dollars)	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended September 30, 2025	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended September 30, 2024	Year to date used at quarter-end
<b>Expenditures</b>						
Personnel (01)	19,465	5,095	9,784	19,634	4,871	9,485
Transportation & communications (02)	1,447	262	501	2,133	338	576
Information (03)	772	111	249	1,300	55	132
Professional & special services (04)	1,608	271	537	2,691	358	541
Rentals (05)	697	61	173	1,021	84	162
Repair & maintenance (06)	38	1	4	46	1	1
Utilities, materials & supplies (07)	965	210	412	927	447	601
Acquisition of machinery & equipment (09)	675	16	38	1,113	125	377
Transfer payments (10)	1,093	247	494	1,125	240	481
Other subsidies and payments (12)	38	1	176	46	13	32
<b>Total Budgetary Expenditures</b>	<b>26,796</b>	<b>6,275</b>	<b>12,366</b>	<b>30,036</b>	<b>6,532</b>	<b>12,388</b>